

Article - Tax - General

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§11–219.

(a) The sales and use tax does not apply to a personal, professional, or insurance service that:

- (1) is not a taxable service; and
- (2) involves a sale as an inconsequential element for which no separate charge is made.

(b) The sales and use tax does not apply to a sale of custom computer software services relating to procedures and programs that:

- (1) otherwise are taxable under this title;
- (2) are to be used by a specific person;
- (3)
 - (i) are created for that person; or
 - (ii) contain standard or proprietary routines that incorporate significant creative input to customize the procedures and programs for that person; and
- (4) do not constitute a program, procedure, or documentation that is mass produced and sold to:
 - (i) the general public; or
 - (ii) persons associated in a trade, profession, or industry.

(c) The sales and use tax does not apply to the sale of an optional computer software maintenance contract if the buyer does not have a right, as part of the contract, to receive at no additional cost software products that are separately priced and marketed by the vendor.

(d) The sales and use tax does not apply to the use of a taxable service obtained by using a prepaid telephone calling arrangement.

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